

OCCUPATIONAL GROUP: Fiscal Services

CLASS FAMILY: Accounting and Finance

CLASS FAMILY DESCRIPTION:

This family of positions includes those whose purpose is to perform a variety of duties related to accounting, auditing, budgeting, collections and financial reporting, analysis and forecasting for the State at the agency or central office level.

CLASS TITLE: Accounting/Auditing Associate

DISTINGUISHING CHARACTERISTICS:

These positions perform entry level professional accounting and/or auditing work, which may include posting accounting data to the general ledger, preparing audit working papers, balancing and reconciling accounting records, preparing and analyzing financial records for completeness and accuracy and/or examining accounting systems, accounts, journals, invoices, inventories and budget and financial records of businesses, corporations or local government entities. Individuals in these positions typically do not have supervisory or budgetary responsibilities. Perform related work as required.

EXAMPLES OF WORK: *(Any specific position in this class may not include all of the duties listed; nor do the examples listed cover all of the duties which may be assigned.)*

- Participates in formal classroom and on-the-job training to develop familiarity with state and federal laws, rules, regulations, policies, procedures and accounting and auditing methods and procedures.
- Assists in the balancing and reconciling of accounting records.
- Assists in posting accounting data to general ledger accounts and recording adjusting or correcting entries to the general ledger.
- Assists in compiling data for preparation of accounting reports and prepares reports of limited complexity.
- Assists in the maintenance and review of expenditure and budgetary control accounts, subsidiary and general ledgers, accounting journals, financial reports, batch reports and other fiscal records.
- Assists in preparing working papers to support audit adjustments and recommendations.
- Assists in the transferring and encumbering of funds.
- Assists in analyzing financial records for completeness and accuracy to determine compliance with state and federal laws as well as with generally accepted accounting and auditing principles.
- Determines the proper reporting procedures and payment of taxes by examining the accounting systems, accounts, journals, payroll records, invoices, inventories and budget and financial records of small and medium size entities.
- Reviews the previous audits and discusses current audit goals and objectives by scheduling assignments and setting up pre-audit interviews with taxpayer or government official.

- Establishes appropriate tax rate by calculating tax liabilities, credits and/or assessments.
- Discusses the adjustments, corrections and issues involved during the audit by participating in post-audit conferences with the taxpayer or government official.
- Maintains accurate resource information for audit summarization upon completion of audit, including cooperation received, state of accounts and records, working condition, type of business and objection by the taxpayer.

KNOWLEDGE, SKILLS AND ABILITIES:

- Knowledge of generally accepted professional accounting and auditing principles and practices.
- Knowledge of applicable federal, state and local laws, rules and regulations.
- Knowledge of the principles, practices, methods and techniques of governmental accounting and auditing.
- Knowledge of database principles and/or computerized operations.
- Skill in the use of a personal computer especially in the area of accounting spreadsheet applications.
- Skill in the presentation of factual material, both written and orally.
- Skill in the use of a calculator.
- Ability to analyze and interpret accounting data and reports of limited complexity to determine compliance with applicable federal, state and local laws.
- Ability to prepare accurate accounting entries and adjustments.
- Ability to perform mathematical computations accurately and quickly.
- Ability to develop and prepare audit schedules and working papers.
- Ability to analyze and interpret accounting records.
- Ability to prepare clear and accurate reports describing auditing activities and findings.
- Ability to communicate effectively, both orally and in writing.
- Ability to establish and maintain effective working relationships with others.

MINIMUM QUALIFICATIONS:

Education: Bachelor's degree related from a regionally accredited college or university.

Experience: None .

Education & Experience Substitution: None.

Certificates, Licenses, Registrations: None.

Note: Positions may require up to 24 credit hours of accounting coursework from a regionally accredited college or university.

CLASS TITLE: Accounting/Auditing Specialist 1

DISTINGUISHING CHARACTERISTICS:

These positions perform full performance level professional accounting and/or auditing work, which may include preparing reports on expenditure comparisons and budget estimates, writing and reviewing audit programs, analyzing complex accounting transactions and reports and/or independently examining accounting systems, accounts, journals, invoices, inventories and

budget and financial records of businesses, corporations and local government entities. Individuals in these positions typically do not have supervisory or budgetary responsibilities. Perform related work as required.

EXAMPLES OF WORK: *(Any specific position in this class may not include all of the duties listed; nor do the examples listed cover all of the duties which may be assigned.)*

- Accumulates document evidence in support of audit adjustments, recommendations and reports.
- Prepares audit narrative reports and working papers to support audit adjustments and recommendations.
- Reviews, balances and reconciles accounting records.
- Makes journal entries, posts accounting data to general ledger accounts, records adjusting or correcting entries to the general ledger, handles transferring and encumbering of funds.
- Maintains and reviews expenditure and budgetary control accounts, subsidiary and general ledgers, accounting journals, financial reports, batch reports, and other fiscal records.
- Assists in the development and installation of accounting/auditing systems.
- Prepares or reviews a variety of professional accounting and other reports such as they relate to policies, procedures, investments, financial positions and operational results.
- Writes audit and/or comprehensive review programs, tests accounting records and related reconciliations, develops sampling and other techniques of evaluation, prepares reports of auditors' findings, recommendations, and conclusions; assists in explaining findings and recommendations to grantee organizations and agency officials.
- Analyzes moderately complex administrative and technical problems and formulates suggested improvements or solutions; evaluates and approves selection of information to be included in reports of examination.
- Evaluates efficiency and effectiveness of various programs and analyzes financial records for completeness and accuracy to determine compliance with state and federal laws as well as with generally accepted accounting and auditing standards.
- Determines the proper reporting procedures and payment of taxes by examining the accounting systems, accounts, journals, payroll records, invoices, inventories and other financial records of most business, corporations and local governments.
- Determines the amount of monetary discrepancies, describing in detail the reasons for the discrepancy by reconstructing the records and preparing a summarization schedule.
- Conducts post-audit conferences with the taxpayer or government official and explains the rules and regulations behind the decisions of the auditor.
- Completes an audit, by summarizing in a final report all audit procedures and issues involved, including cooperation received, state of accounts and records, working conditions, type of business, objections by the taxpayer; utilizes a laptop computer to enter data and prepare reports.
- Serves as a witness for the state by attending pre-assessment conferences, and/or departmental hearings.

KNOWLEDGE, SKILLS AND ABILITIES:

- Knowledge of generally accepted professional accounting and auditing principles and practices.
- Knowledge of applicable federal, state and local laws, rules and regulations.
- Knowledge of the principles, practices, methods and techniques of governmental accounting and auditing.
- Knowledge of database principles and/or computerized operations.
- Skill in the use of a personal computer especially in the area of accounting spreadsheet applications.
- Skill in the presentation of factual material, both written and orally.
- Skill in the use of a calculator.
- Ability to compile, analyze and prepare reports and statements of financial data.
- Ability to analyze and interpret accounting data and reports of moderate complexity to determine compliance with applicable federal, state and local laws.
- Ability to prepare accurate accounting entries and adjustments.
- Ability to perform mathematical computations accurately and quickly.
- Ability to develop and prepare audit schedules and working papers.
- Ability to analyze and interpret accounting records.
- Ability to prepare clear and accurate reports describing auditing activities and findings.
- Ability to communicate effectively, both orally and in writing.
- Ability to establish and maintain effective working relationships with others.
- Ability to analyze and interpret financial data and technical accounting reports and to apply tax laws and interpretations to the specific situation.
- Ability to prepare comprehensive reports and summarizations pertaining to tax audits.

MINIMUM QUALIFICATIONS:

Education: Bachelor's degree from a regionally accredited college or university.

Experience: 1 – 3 years of full-time or equivalent part-time paid experience in professional accounting or auditing.

Education & Experience Substitution: Current West Virginia certification as a public accountant may substitute for 3 years of the required experience. Master's degree related to accounting or administration may substitute for the required experience on a year-for-year basis.

Certificates, Licenses, Registrations: None.

Note: Positions may require up to 24 credit hours of accounting coursework from a regionally accredited college or university.

CLASS TITLE: Accounting/Auditing Specialist 2

DISTINGUISHING CHARACTERISTICS:

These positions perform advanced level professional accounting and/or auditing work, which may include preparing highly complex expense, revenue and reconciliation reports, planning, assigning and reviewing audits, handling more sensitive accounting/auditing matters, conducting complex financial audits related to the investigation and/or prosecution of fraud and/or independently examining highly complex accounting systems, accounts, journals, invoices, inventories and budget and financial records of businesses, corporations and local government

entities. Work may also include supervising employees in the preparation of financial reports and the maintenance of proprietary ledgers, budgetary control ledgers, profit and loss statements and other comparable reports. Individuals in these positions may act as lead workers or oversee support personnel but typically do not have budgetary responsibilities. Perform related work as required.

EXAMPLES OF WORK: *(Any specific position in this class may not include all of the duties listed; nor do the examples listed cover all of the duties which may be assigned.)*

- Assists in the development of policies and procedures.
- Develops and installs accounting/auditing systems.
- Conducts research into the accounting needs of the agency/entity.
- Prepares or reviews a variety of professional accounting and other reports relating to policies, procedures, investments, financial positions and operational results.
- Writes audit and/or comprehensive review programs, tests accounting records and related reconciliations, develops sampling and other techniques of evaluation, prepares reports of auditors' findings, recommendations, and conclusions; assists in explaining findings and recommendations to grantee organizations and agency officials.
- Reviews prior audit reports and financial statements of agency/entity.
- Analyzes complex administrative and technical problems and formulates suggested improvements or solutions; evaluates and approves selection of information to be included in reports of examination.
- Prepares or supervises preparation of complex accounting and operational reports and supporting financial documents, expenses, revenues, reconciliations, disbursement, summaries, and general vouchers and transactions; analyzes variances.
- Evaluates efficiency and effectiveness of various programs and analyzes financial records for completeness and accuracy to determine compliance with state and federal laws as well as with generally accepted accounting and auditing standards.
- Consults with accounting agency on accounting procedures and problem resolution.
- Assigns and reviews work completed by support staff.
- Assists investigators or federal, state and local law enforcement agencies in conducting specialized fraud investigations.
- Performs complex audits.
- Audits records requiring the application of specialized accounting skills by examining highly complex and specialized accounting, budget, payroll and financial systems.
- Acts as lead auditor on all multiple-auditor audits by distributing working papers and directing activities, including pre- and post-audit conferences.
- Examines work on all multiple-auditor audits by reviewing on-site working papers.
- Screens waivers, estimated assessments and audit reviews by working with supervisor on in-house processing.
- Trains new Accounting/Auditing Associates and Specialists.

KNOWLEDGE, SKILLS AND ABILITIES:

- Knowledge of generally accepted professional accounting and auditing principles and practices.
- Knowledge of applicable federal, state and local laws, rules and regulations.
- Knowledge of the principles, practices, methods and techniques of governmental accounting and auditing.
- Knowledge of database principles and/or computerized accounting applications.
- Skill in the use of a personal computer especially in the area of accounting spreadsheet applications.
- Skill in the presentation of factual material, both written and orally.
- Skill in the use of a calculator.
- Ability to compile, analyze and prepare reports and statements of financial data.
- Ability to analyze and interpret accounting data and reports of great complexity to determine compliance with applicable federal, state and local laws.
- Ability to prepare accurate accounting entries and adjustments.
- Ability to perform mathematical computations accurately and quickly.
- Ability to develop and prepare audit schedules and working papers.
- Ability to analyze and interpret accounting records.
- Ability to prepare clear and accurate reports describing auditing activities and findings.
- Ability to communicate effectively, both orally and in writing.
- Ability to establish and maintain effective working relationships with others.
- Ability to use sound technical judgment in determining the accuracy and completeness of financial information obtained.
- Ability to analyze and interpret financial data and technical accounting reports and to apply tax laws and interpretations to the specific situation.
- Ability to prepare comprehensive reports and summarizations pertaining to tax audits.

MINIMUM QUALIFICATIONS:

Education: Bachelor's degree from a regionally accredited college or university.

Experience: 2 – 4 years of full-time or equivalent part-time paid experience in professional accounting or auditing.

Education & Experience Substitution: Current West Virginia certification as a public accountant may substitute for 3 years of the required experience. Master's degree related to accounting or administration may substitute for the required experience on a year-for-year basis.

Certificates, Licenses, Registrations: None.

Note: Positions may require up to 24 credit hours of accounting coursework from a regionally accredited college or university.

CLASS TITLE: Accounting/Auditing Specialist 3

DISTINGUISHING CHARACTERISTICS:

These positions perform expert level professional accounting and/or auditing work, which may include preparing complex reports such as appropriation requests and work programs, conducting special investigative audits, developing agency policies and procedures, analyzing complex financial statistics and other accounting data, planning and administering an internal

audit program of the accounts, records and fiscal affairs of a large, complex state agency and/or conducting complex financial audits related to the investigation and/or prosecution of fraud. Work may also include overseeing staff in the maintenance of accounting and financial records such as budgeting and payroll. Individuals in these positions may act as lead workers or oversee support personnel but typically do not have budgetary responsibilities. Perform related work as required.

EXAMPLES OF WORK: *(Any specific position in this class may not include all of the duties listed; nor do the examples listed cover all of the duties which may be assigned.)*

- Plans, organizes and implements an internal auditing program for the agency and coordinates plan implementation with federal, state and private entities.
- Develops policies and procedures.
- Designs and updates the accounting/auditing systems.
- Analyzes financial statistics and other accounting data.
- Participates in budgeting decisions with agency executives and program directors.
- Conducts sensitive audits and examines data that requires complete confidentiality.
- Prepares or reviews a variety of professional accounting and other reports such as they relate to policies, procedures, investments, financial positions and operational results.
- Establishes and maintains a system of internal accounting checks to minimize potential abuse/fraud/waste.
- Conducts periodic and systematic review of agency activities to ensure compliance with statutes, regulations and operating procedures.
- Writes audit and/or comprehensive review programs, tests accounting records and related reconciliations, develops sampling and other techniques of evaluation, prepares reports of auditors' findings, recommendations, and conclusions; explains findings and recommendations to grantee organizations and agency officials.
- Analyzes complex administrative and technical problems and formulates suggested improvements or solutions; evaluates and approves selection of information to be included in reports of examination.
- Prepares complex reports such as appropriation requests and work programs and analyzes variances.
- Conducts and supervises research into the accounting needs of the agency/entity.
- Confers with state officials and federal representatives on major problems that affect or are affected by the accounting system.
- Evaluates efficiency and effectiveness of various programs and analyzes financial records for completeness and accuracy to determine compliance with state and federal laws as well as with generally accepted accounting and auditing standards.
- Conducts periodic and systematic reconciliation of all federal grant monies received and expended.
- Consults with accounting agency on accounting procedures and problem resolution.
- Assigns and reviews work completed by support staff.
- Leads and trains lower-level Accounting/Auditing Associates and Specialists to prepare financial documents such as journals, vouchers, warrants, expenses, revenues, reconciliations, disbursements, summaries, financial schedules and transaction,

implementation of departmental procedures, maintenance of proprietary ledgers, budgetary control ledgers, reports of allotment balances, preparing financial reports, trial balances, profit and loss statements, inventories, accounts receivable controls and appropriations.

- May testify in court hearings.
- Assists investigators or federal, state and local law enforcement agencies in conducting specialized fraud investigations.

KNOWLEDGE, SKILLS AND ABILITIES:

- Knowledge of generally accepted professional accounting and auditing principles and practices.
- Knowledge of the principles, practices, methods and techniques of governmental accounting and auditing.
- Knowledge of applicable federal, state and local laws, rules and regulations.
- Knowledge of database principles and/or computerized accounting applications.
- Knowledge of the grants administration procedures for the federal laws relevant to the agency.
- Skill in the use of a calculator.
- Skill in the use of mathematical and statistical sampling techniques.
- Skill in the use of a personal computer especially in the area of accounting spreadsheet applications.
- Ability to audit complex accounting, budgetary and financial data.
- Ability to assign, review and evaluate the work of others.
- Ability to plan, organize and administer comprehensive agency audits.
- Ability to prepare accurate accounting entries and adjustments and perform mathematical computations accurately and quickly.
- Ability to develop and prepare audit schedules and working papers.
- Ability to analyze and interpret accounting records.
- Ability to communicate effectively, both orally and in writing.
- Ability to use sound technical judgment in determining the accuracy and completeness of financial information obtained.
- Ability to establish and maintain effective working relationships with others.

MINIMUM QUALIFICATIONS:

Education: Bachelor's degree from a regionally accredited college or university.

Experience: 4 – 6 years of full-time or equivalent part-time paid experience in professional accounting or auditing.

Education & Experience Substitution: Current West Virginia certification as a public accountant may substitute for 3 years of the required experience. Master's degree related to accounting or administration may substitute for the required experience on a year-for-year basis.

Certificates, Licenses, Registrations: None.

Note: Positions may require up to 24 credit hours of accounting coursework from a regionally accredited college or university.

CLASS TITLE: Accounting/Auditing Supervisor**DISTINGUISHING CHARACTERISTICS:**

These positions coordinate and supervise the work of staff whose purpose is to perform professional accounting and/or auditing work. In addition to performing advanced level accounting and auditing duties, work may include planning, assigning and reviewing the work of subordinates, conducting employee performance appraisals and interpretation and application of associated state and/or federal laws, rules, regulations, policies and/or procedures. Individuals in these positions typically have input into setting a budget and responsibility for staying within an assigned budget. Perform related work as required.

EXAMPLES OF WORK: *(Any specific position in this class may not include all of the duties listed; nor do the examples listed cover all of the duties which may be assigned.)*

- Plans, assigns, supervises and reviews the work of a professional staff.
- Develops and manages a comprehensive accounting program that integrates generally accepted accounting and auditing standards, federal and state guidelines and procedures and agency policies.
- Interprets and applies agency policies and procedures.
- Oversees and coordinates programs and taxes administered.
- Participates in budgeting decisions with agency executives and program directors.
- Approves or authorizes transaction documents or batch documents.
- Directs the preparation of financial reports and reviews final product.
- Assigns members of staff to audit teams.
- Prepares or reviews a variety of professional accounting and auditing reports such as they relate to policies, procedures, investments, financial positions and operational results.
- Analyzes complex administrative and technical problems, formulates suggested improvements or solutions and evaluates and approves selection of information to be included in reports of examination.
- Trains and supervises Accounting/Auditing Associates and Specialists in the preparation of financial documents such as journals, vouchers, warrants, expenses, revenues, reconciliations, disbursements, summaries, financial schedules and transactions, implementation of departmental procedures, maintenance of proprietary ledgers, budgetary control ledgers, reports of allotment balances, preparing financial reports, trial balances, profit and loss statements, inventories, accounts receivable controls and appropriations.
- Interprets and implements applicable state and federal laws and regulations and administrative policies, opinions, and procedures for staff, corporate officers, state and federal officials and the general public.
- Conducts and supervises research into the accounting needs of the agency/entity.
- Confers with state officials and federal representatives on major problems that affect or are affected by the accounting system.
- Evaluates efficiency and effectiveness of various programs and analyzes financial records for completeness and accuracy to determine compliance with state and federal laws and generally accepted accounting and auditing standards.

- Compiles and prepares special reports.
- Consults with accounting agency on accounting procedures and problem resolution.
- Reviews employee performance, interviews prospective employees and makes recommendations for hiring, disciplinary actions and merit increases.
- Handles matters of great confidentiality related to the accounting/audit program.
- Provides testimony at administrative or judicial hearings.

KNOWLEDGE, SKILLS AND ABILITIES:

- Knowledge of generally accepted professional accounting and auditing principles and practices.
- Knowledge of the principles, practices, methods and techniques of governmental accounting and auditing.
- Knowledge of applicable federal, state and local laws, rules, regulations, policies and procedures.
- Knowledge of database principles and/or computerized accounting applications.
- Knowledge of the grants administration procedures for the federal laws relevant to the agency.
- Knowledge of the principles of personnel and fiscal management.
- Skill in the use of a calculator.
- Skill in the use of mathematical and statistical sampling techniques.
- Skill in the use of a personal computer especially in the area of accounting spreadsheet applications.
- Ability to audit complex accounting, budgetary and financial data.
- Ability to assign, review and evaluate the work of others.
- Ability to plan, organize and administer comprehensive agency audits.
- Ability to prepare accurate accounting entries and adjustments and perform mathematical computations accurately and quickly.
- Ability to develop and prepare audit schedules and working papers.
- Ability to analyze and interpret accounting records.
- Ability to communicate effectively, both orally and in writing.
- Ability to use sound technical judgment in determining the accuracy and completeness of financial information obtained.
- Ability to establish and maintain effective working relationships with others.

MINIMUM QUALIFICATIONS:

Education: Bachelor's degree from a regionally accredited college or university.

Experience: 5 – 7 years of full-time or equivalent part-time paid experience in professional accounting or auditing.

Education & Experience Substitution: Current West Virginia certification as a public accountant may substitute for 3 years of the required experience. Master's degree related to accounting or administration may substitute for the required experience on a year-for-year basis.

Certificates, Licenses, Registrations: None.

Note: Positions may require up to 24 credit hours of accounting coursework from a regionally accredited college or university.

CLASS TITLE: Collection Support Specialist 1**DISTINGUISHING CHARACTERISTICS:**

These positions perform full performance level work in the collection of delinquent accounts, which may include communicating with delinquent account holders in writing, by telephone or face-to-face in an office. Individuals in these positions do not have supervisory or budgetary responsibilities. Perform related work as required.

EXAMPLES OF WORK: *(Any specific position in this class may not include all of the duties listed; nor do the examples listed cover all of the duties which may be assigned.)*

- Researches, compiles and analyzes taxpayer or claimants records to identify tax delinquencies and tax liabilities.
- Determines appropriate procedure and technique required in collecting delinquent accounts.
- Contacts taxpayers or claimants by telephone and written correspondence to establish tax liability and inform them of delinquencies and incomplete or missing documentation.
- Answers inquiries regarding delinquent taxes or bad checks and investigates taxpayer complaints.
- Assists taxpayers in compiling and completing delinquent tax returns; computes any interest, penalties or additions for late payment of taxes or late filing of returns.
- Provides taxpayer service by assisting with completion of all pertinent return forms and disseminating tax information.

KNOWLEDGE, SKILLS AND ABILITIES:

- Knowledge of applicable federal, state and local laws, rules, regulations, policies and procedures.
- Knowledge of the procedures for processing warrants, liens, assessments, court notices and bad checks.
- Knowledge of the nature and use of all remedies available to enforce compliance with state tax laws and regulations.
- Skill in performing mathematical calculations.
- Skill in computing interest, penalties and additions on taxes.
- Ability to interpret and properly apply written procedures, instructions, policies, laws, rules and regulations.
- Ability to communicate effectively, both orally and in writing.
- Ability to interpret and explain to taxpayers the applicable laws, rules, regulations, policies and procedures.
- Ability to establish and maintain effective working relationships with others.
- Ability to maintain a professional demeanor when dealing with uncooperative people and difficult situations.
- Ability to operate a personal computer.

MINIMUM QUALIFICATIONS:

Education: Bachelor's degree from a regionally accredited college or university.

Experience: None .

Education & Experience Substitution: Full-time or equivalent part-time paid experience related to accounting, collections or tax preparation may substitute for the required education on a year-for-year basis.

Certificates, Licenses, Registrations: None.

Note: Positions may require up to 6 credit hours of accounting coursework from a regionally accredited college or university.

CLASS TITLE: Collection Support Specialist 2**DISTINGUISHING CHARACTERISTICS:**

These positions perform full performance level work in the collection of delinquent accounts, which may include analysis and management of accounts determined to represent low to medium credit risk, communicating with delinquent account holders in writing, by telephone or in person, traveling throughout a region to collect on delinquent accounts and serve legal notices and providing testimony in judicial and administrative proceedings. Individuals in these positions do not have supervisory or budgetary responsibilities. Perform related work as required.

EXAMPLES OF WORK: *(Any specific position in this class may not include all of the duties listed; nor do the examples listed cover all of the duties which may be assigned.)*

- Contacts taxpayers by telephone, written correspondence or in person to establish tax liability, inform them of tax delinquencies and incomplete or missing tax returns and other documents.
- Serves legal notices such as notice of assessment, notice of hearing, distress warrants, administrative decisions and subpoenas and issues and delivers warrants to magistrate court for action.
- Communicates directly with employers, accountants and tax reporting services to pursue delinquent unemployment or workers' compensation taxes.
- Prepares and files criminal charges against habitually delinquent employers.
- Makes on-site visits with seriously delinquent employers and/or their representatives.
- Determines appropriate procedure and technique required in collecting delinquent accounts.
- Answers inquiries regarding delinquent taxes or bad checks and investigates taxpayer complaints.
- Conducts investigations of all incidents of suspected noncompliance with state tax laws and regulations.
- Analyzes financial information from the employer, including tax returns, payroll documents, and financial statements, in order to determine an appropriate collection strategy for that particular account and negotiates repayment options with delinquent employers.

- Decides credit management tactics based on sound judgment, compliance with applicable rules and procedures, and previous experience with the employer.
- Determines when employer is in default and recommends additional collection efforts to be undertaken.
- Provides sworn testimony in judicial and administrative proceedings.
- May train subordinates or peer employees.

KNOWLEDGE, SKILLS AND ABILITIES:

- Knowledge of applicable federal, state and local laws, rules, regulations, policies and procedures.
- Knowledge of the procedures for processing warrants, liens, assessments, court notices and bad checks.
- Knowledge of the nature and use of all remedies available to enforce compliance with state tax laws and regulations.
- Skill in performing mathematical calculations.
- Skill in computing interest, penalties and additions on taxes.
- Ability to interpret and properly apply written procedures, instructions, policies, laws, rules and regulations.
- Ability to evaluate employer financial information and render appropriate decisions based on the results of the financial analysis.
- Ability to communicate effectively, both orally and in writing.
- Ability to interpret and explain to taxpayers the applicable laws, rules, regulations, policies and procedures.
- Ability to establish and maintain effective working relationships with others.
- Ability to maintain a professional demeanor when dealing with uncooperative people and difficult situations.
- Ability to operate a personal computer.

MINIMUM QUALIFICATIONS:

Education: Bachelor's degree from a regionally accredited college or university.

Experience: 1 – 3 years of full-time or equivalent part-time paid experience related to accounting, collections or tax preparation.

Education & Experience Substitution: Full-time or equivalent part-time paid experience related to accounting, collections or tax preparation may substitute for the required education on a year-for-year basis.

Certificates, Licenses, Registrations: None.

Note: Positions may require up to 6 credit hours of accounting coursework from a regionally accredited college or university.

CLASS TITLE: Collection Associate

DISTINGUISHING CHARACTERISTICS:

These positions perform advanced level work in the collection of delinquent accounts, which may include complex analysis and management of accounts representing large sums of money owed to the State, communicating with delinquent account holders in writing, by telephone or in person and providing testimony in judicial and administrative proceedings. Individuals in these positions may act as lead workers but do not have budgetary responsibilities. Perform related work as required.

EXAMPLES OF WORK: *(Any specific position in this class may not include all of the duties listed; nor do the examples listed cover all of the duties which may be assigned.)*

- Analyzes financial information from the employer such as tax documentation and financial statements, in order to determine the collection strategy applicable to an individual account.
- Decides credit management tactics based on sound judgment and compliance with applicable rules and procedures.
- Plans and directs meetings with employers to resolve delinquent and default accounts.
- Negotiates repayment options with employers.
- Provides testimony in civil and criminal court proceedings.
- Assists with special projects.
- Trains subordinates or peer employees.
- Assists in the leadership and motivation of staff to achieve unit goals and objectives.

KNOWLEDGE, SKILLS AND ABILITIES:

- Knowledge of applicable federal, state and local laws, rules, regulations, policies and procedures.
- Knowledge of the nature and use of all remedies available to enforce compliance with state tax laws and regulations.
- Ability to interpret and properly apply written procedures, instructions, policies, laws, rules and regulations.
- Ability to evaluate employer financial information and render appropriate decisions based on the results of the financial analysis.
- Ability to communicate effectively, both orally and in writing.
- Ability to interpret and explain to taxpayers the applicable laws, rules, regulations, policies and procedures.
- Ability to establish and maintain effective working relationships with others.
- Ability to maintain a professional demeanor when dealing with uncooperative people and difficult situations.
- Ability to operate a personal computer.

MINIMUM QUALIFICATIONS:

Education: Bachelor's degree from a regionally accredited college or university.

Experience: 3 – 5 years of full-time or equivalent part-time paid experience related to accounting, collections or tax preparation.

Education & Experience Substitution: Full-time or equivalent part-time paid experience related to accounting, collections or tax preparation may substitute for the required education on a year-for-year basis.

Certificates, Licenses, Registrations: None.

Note: Positions may require up to 6 credit hours of accounting coursework from a regionally accredited college or university.

CLASS TITLE: Accounting and Financial Support Associate

DISTINGUISHING CHARACTERISTICS:

These positions perform a variety of entry level accounting, auditing, budgeting, collections and/or financial support duties, which may include examination of documents for completeness and accuracy, routine posting and adjusting to ledgers, routine reconciliation reports and basic calculations to determine interest, discounts, deductions and/or other like amounts. Individuals in these positions do not have supervisory or budgetary responsibilities. Perform related work as required.

EXAMPLES OF WORK: *(Any specific position in this class may not include all of the duties listed; nor do the examples listed cover all of the duties which may be assigned.)*

- Classifies and enters codes according to a chart of accounts.
- Performs routine posting and adjusting to ledgers.
- Receives, enters and processes WV-11 personnel actions forms for all agencies; assures accuracy of data, account numbers, effective date; matches salary amounts against expenditure schedule; verifies signature authority against established approval tree; and, explains personnel regulations or budget/salary guidelines issued by the Governor or other state officials.
- Confers with user agency payroll/human resources staff on incomplete or incorrect forms; determines problems and advises agency on corrections; notifies agencies when salary requested exceeds budgeted amounts and advises agency staff on how to transfer funds and/or amend expenditure schedule as necessary.
- Identifies and corrects routine posting errors.
- Prepares bank deposits.
- Performs basic calculations to determine interest, discounts, deductions and/or other like amounts.
- Performs routine reconciliation reports such as bank reconciliations and batch reports.
- Gathers data and prepares basic informational reports.
- Assists in testing of system upgrades, writing instructions for system use and conducting training for system operation.
- Acquires knowledge of state tax laws and ability to examine tax returns for compliance.
- Utilizes the computer database to research and compile information, perform updates and audit returns.
- Assists taxpayers with questions concerning deadlines, penalties and tax statutes regulations.
- Reviews tax payments received for accuracy and records the payment.

- Prepares files for legal action on delinquent accounts.

KNOWLEDGE, SKILLS AND ABILITIES:

- Knowledge of state government organization.
- Skill in performing basic mathematical calculations.
- Skill in the use of a calculator.
- Ability to learn applicable laws, rules, regulations, policies and procedures.
- Ability to learn state budget forms, processes and cycles.
- Ability to detect and correct errors in math or refer to proper source for correction.
- Ability to operate a personal computer and office equipment such as calculator, copier and fax machines.
- Ability to establish and maintain effective working relationships with others.
- Ability to communicate effectively, both orally and in writing.
- Ability to maintain strict confidentiality.

MINIMUM QUALIFICATIONS:

Education: High school diploma or equivalent.

Experience: 1 – 3 years of full-time or equivalent part-time paid experience providing accounting support or clerical office support.

Education & Experience Substitution: Successful completion of study from a regionally accredited college or university may substitute for the required experience on a year-for-year basis.

Certificates, Licenses, Registrations: None.

CLASS TITLE: Accounting and Financial Support Specialist 1**DISTINGUISHING CHARACTERISTICS:**

These positions perform a variety of full performance level accounting, auditing, budgeting, collections and/or financial support duties, which may include examination of documents for completeness and accuracy, moderately complex posting and adjusting to ledgers, encumbering of funds, gathering data and preparing moderately complex reports, calculating interest, discounts, deductions and/or other like amounts, analysis and management of low-dollar delinquent accounts, communicating with delinquent account holders in writing, by telephone or in person to collect money owed to the State and providing testimony in legal proceedings. Individuals in these positions typically are not lead workers nor have budgetary responsibilities. Perform related work as required.

EXAMPLES OF WORK: *(Any specific position in this class may not include all of the duties listed; nor do the examples listed cover all of the duties which may be assigned.)*

- Classifies and codes a variety of transactions that may require considerable knowledge.
- Reviews accounts, ledgers, claims, invoices, purchase orders, receipts or similar materials for completeness, accuracy and compliance with laws and regulations.

- Reviews records/computer systems to determine if taxpayer is current in filing and payment of taxes.
- Receives, enters and processes WV-11 personnel actions forms for all agencies; assures accuracy of data, account numbers, effective date; matches salary amounts against expenditure schedule; verifies signature authority against established approval tree; and, explains personnel regulations or budget/salary guidelines issued by the Governor or other state officials.
- Confers with user agency payroll/human resources staff on incomplete or incorrect forms; determines problems and advises agency on corrections; notifies agencies when salary requested exceeds budgeted amounts and advises agency staff on how to transfer funds and/or amend expenditure schedule as necessary.
- Verifies mathematical calculations used in the computation of taxes.
- Prepares bank deposits and/or checks.
- Makes correcting and/or adjusting entries on ledger.
- Reviews returns and schedules to ascertain that information required by statute is complete and may determine which taxes that taxpayer is liable for based upon information included on return.
- Reviews tax payments received for accuracy and records the payment.
- Prepares and illustrates statements and reports which reflect the relationships among accounts and which require occasional searching and analysis.
- Performs moderately complex posting, encumbering of funds and balancing receipts of others.
- Maintains accounting records, gathers data and prepares moderate to complex financial statements and reports from records maintained.
- Builds data files for personal services accounts for new fiscal year; assists in writing and testing instructions for developing and submitting expenditure schedules for new fiscal year.
- Assists supervisor in preparing budget by compiling data, preparing summaries and requests and developing cost projections.
- Assists taxpayers in completing tax returns and determining proper reporting classification in accordance with tax laws.
- Assists in testing of system upgrades, writing instructions for system use and conducting training for system operation.
- Assists in the drafting of forms and other publications.
- Assists in training staff and assist in planning, assigning and reviewing the work of clerical staff.
- Prepares regular and special reports.

KNOWLEDGE, SKILLS AND ABILITIES:

- Knowledge of generally accepted accounting principles and practices.
- Knowledge of applicable federal, state and local laws, rules, regulations, policies and procedures.
- Knowledge of the principles, practices, methods and techniques of governmental accounting.

- Knowledge of state budget forms, processes and cycles.
- Knowledge of state personnel regulations affecting personnel transactions.
- Knowledge of state government organization.
- Knowledge of automated computer accounting and/or personnel systems.
- Skill in performing mathematical calculations accurately, including interest, penalties and additions to tax.
- Skill in composing correspondence that contains legally accurate information in a grammatically correct format.
- Skill in the use of a calculator.
- Ability to quickly and accurately review and process personnel transactions in automated system.
- Ability to detect and correct errors in math or refer to proper source for correction.
- Ability to operate a personal computer and office equipment such as calculator, copier and fax machines.
- Ability to gather and compile data for use in financial reports.
- Ability to establish and maintain effective working relationships with others.
- Ability to communicate effectively, both orally and in writing.
- Ability to maintain strict confidentiality.

MINIMUM QUALIFICATIONS:

Education: High school diploma or equivalent.

Experience: 2 – 4 years of full-time or equivalent part-time paid experience providing accounting support or clerical office support.

Education & Experience Substitution: Successful completion of study from a regionally accredited college or university may substitute for the required experience on a year-for-year basis.

Certificates, Licenses, Registrations: None.

CLASS TITLE: Accounting and Financial Support Specialist 2

DISTINGUISHING CHARACTERISTICS:

These positions perform a variety of advanced level accounting, auditing, budgeting, collections and/or financial support duties, which may include examination of documents for completeness and accuracy, complex posting and adjusting to ledgers, assisting the supervisor in preparing budgets, encumbering of funds, complex balancing and reconciling of multiple accounts, gathering data and preparing complex reports, calculating interest, discounts, deductions and/or other like amounts, complex analysis and management of high-dollar delinquent accounts, communicating with delinquent account holders in writing, by telephone or in person to collect money owed to the State, traveling throughout a region to collect on delinquent accounts and serve legal notices and providing testimony in legal proceedings. Individuals in these positions may act as lead workers and may have budgetary responsibilities. Perform related work as required.

EXAMPLES OF WORK: *(Any specific position in this class may not include all of the duties listed; nor do the examples listed cover all of the duties which may be assigned.)*

- Classifies and codes a variety of transactions that may require considerable knowledge.
- Transfers funds and balances multiple accounts such as hospital billing.
- Examines accounting records to assure adherence to accounting laws and regulations, verifies calculations and ensures accuracy and validity of transactions.
- Utilizes state or federal tax laws to determine taxability of income, services or products in accordance with the applicable rates and qualified tax exemptions.
- Utilizes federal return and/or federal audit information to complete and compare appropriate state return data; utilizes computer audit databases to research discrepancies in tax returns filed.
- Prepares and illustrates specialized statements and reports which reflect the relationships among accounts and which require steady searching and analysis.
- Determines taxability and allowable credits based upon federal and/or state tax laws.
- Compares information from tax returns with other sources to determine accuracy and validity of reported information such as credits, invoices, inventories, tonnage, etc.
- Makes complex journal entries and other transactions that require use of specialized accounting procedures.
- Maintains accounting records, gathers data and prepares complex financial statements and reports from records maintained.
- Answers taxpayer inquiries requiring considerable knowledge of many tax laws in order to verify liabilities, resolve complex issues, and effectively communicate with taxpayers, accountants, attorneys, and other parties with regard to various tax returns and the criteria used in assessing liabilities.
- Makes recommendations on the development or revision of agency policies and procedures.
- Assists supervisor in preparing budget by compiling data, preparing summaries and requests and/or developing cost projections.
- Compiles, verifies and prepares reports and data for distribution of funds collected to other agencies, counties and municipalities in compliance with state and federal laws.
- Establishes tax liabilities based upon audit findings and prepares taxpayer files for legal action on delinquent taxes by computing liability, interest and additions to tax due and by verifying the validity and accuracy of returns against data from other sources.
- May assist with or conduct internal or external training sessions.
- Assists taxpayers in completing complex tax returns and determining proper reporting classifications in accordance with tax laws.
- Assists in the development of tax forms, instructions, and other publications.
- May assign and review work of others; may train staff; may approve leave.

KNOWLEDGE, SKILLS AND ABILITIES:

- Knowledge of generally accepted accounting principles and practices.
- Knowledge of applicable federal, state and local laws, rules, regulations, policies and procedures.
- Knowledge of the principles, practices, methods and techniques of governmental accounting.

- Knowledge of state government organization.
- Knowledge of automated computer accounting systems.
- Skill in performing complex mathematical calculations accurately, including interest, penalties and additions to tax.
- Skill in composing correspondence that contains legally accurate information in a grammatically correct format.
- Skill in the use of a calculator.
- Ability to detect and correct errors in math or refer to proper source for correction.
- Ability to operate a personal computer and office equipment such as calculator, copier and fax machines.
- Ability to gather and compile data for use in financial reports.
- Ability to establish and maintain effective working relationships with others.
- Ability to communicate effectively, both orally and in writing.
- Ability to train, assign and review the work of others.
- Ability to maintain strict confidentiality.

MINIMUM QUALIFICATIONS:

Education: High school diploma or equivalent.

Experience: 3 – 5 years of full-time or equivalent part-time paid experience providing accounting support or clerical office support.

Education & Experience Substitution: Successful completion of study from a regionally accredited college or university may substitute for the required experience on a year-for-year basis.

Certificates, Licenses, Registrations: None.

CLASS TITLE: Accounting and Financial Coordinator

DISTINGUISHING CHARACTERISTICS:

These positions perform and coordinate a variety of accounting, auditing, budgeting, collections and/or financial support duties. Work may include planning, assigning and reviewing the work of subordinates, conducting employee performance appraisals and interpretation and application of related policies and procedures. Individuals in these positions supervise support personnel and may have responsibility for staying within an assigned budget. Perform related work as required.

EXAMPLES OF WORK: *(Any specific position in this class may not include all of the duties listed; nor do the examples listed cover all of the duties which may be assigned.)*

- Plans, assigns, supervises and reviews the work of support staff.
- Oversees and coordinates programs and taxes administered.
- Evaluates work for quality, accuracy and compliance with established applicable laws, rules, regulations policies and procedures.
- Instructs, trains and advises staff in work procedures.

- Interprets and implements applicable state and federal laws and regulations and administrative policies, opinions, and procedures for staff, corporate officers, state and federal officials, and the general public.
- Develops new procedures to accomplish job assignments.
- Composes, dictates, or prepares letters and memoranda in connection with supervised staff and unit operation.
- Compiles and prepares federal and state reports of the unit's activities and taxes administered.
- Analyzes financial information from the employer, such as tax documentation and financial statements, in order to determine the collection strategy applicable to an individual account.
- Plans and directs meetings with employers to resolve delinquent and default accounts.
- Negotiates repayment options with employers.
- Reviews credit management decisions for sound judgment and compliance with applicable rules and procedures.
- Reviews employee performance, interviews prospective employees and makes recommendations for hiring, disciplinary actions and merit increases.
- Serves as a consultant/resource on complex or unusual issues.
- Provides testimony in civil and criminal proceedings.
- Leads special projects.

KNOWLEDGE, SKILLS AND ABILITIES:

- Knowledge of generally accepted accounting principles and practices.
- Knowledge of applicable federal, state and local laws, rules, regulations policies and procedures.
- Knowledge of the principles, practices, methods and techniques of governmental accounting.
- Knowledge of practices and procedures of office management.
- Knowledge of automated computer accounting systems.
- Skill in performing complex mathematical calculations accurately, including interest, penalties and additions to tax.
- Skill in composing correspondence that contains legally accurate information in a grammatically correct format.
- Skill in the use of a calculator.
- Ability to plan, assign and review the work of support staff.
- Ability to detect and correct errors in math or refer to proper source for correction.
- Ability to interpret and properly apply written procedures, instructions, policies, laws, rules and regulations.
- Ability to evaluate employer financial information and render appropriate decisions based on the results of the financial analysis.
- Ability to operate a personal computer and office equipment such as calculator, copier and fax machines.
- Ability to gather and compile data for use in financial reports.
- Ability to establish and maintain effective working relationships with others.

- Ability to maintain a professional disposition when dealing with difficult situations.
- Ability to communicate effectively, both orally and in writing.
- Ability to maintain strict confidentiality.
- Ability to lead and motivate staff.

MINIMUM QUALIFICATIONS:

Education: Bachelor's degree from a regionally accredited college or university.

Experience: 4 – 6 years of full-time or equivalent part-time paid experience related to accounting, collections or tax preparation.

Education & Experience Substitution: Full-time or equivalent part-time paid experience related to accounting, collections or tax preparation may substitute for the required education on a year-for-year basis. Master's degree related to accounting or administration may substitute for the required experience on a year-for-year basis.

Certificates, Licenses, Registrations: None.

Note: Positions may require up to 6 credit hours of accounting coursework from a regionally accredited college or university.

CLASS TITLE: Accounting and Financial Supervisor

DISTINGUISHING CHARACTERISTICS:

These positions perform, coordinate and supervise a unit responsible for a variety of full performance level accounting, auditing, budgeting, collections, financial reporting and analysis and/or grants management duties. Work include planning, assigning and reviewing the work of subordinates, conducting employee performance appraisals and interpretation of programmatic policies and procedures. Individuals in these positions supervise professional and/or support personnel and may have input into setting a budget and responsibility for staying within an assigned budget. Perform related work as required.

EXAMPLES OF WORK: *(Any specific position in this class may not include all of the duties listed; nor do the examples listed cover all of the duties which may be assigned.)*

- Responsible for equipping, supplying, operating and maintaining a regional office or unit.
- Serves as a liaison with state, local and city governments in the administrative procedures and/or departmental policies and their application to these government entities.
- Plans, assigns, supervises and reviews the work of subordinate staff.
- Oversees and coordinates programs and taxes administered.
- Evaluates work for quality, accuracy and compliance with established tax laws, rules, regulations, policies and procedures.
- Instructs, trains, and advises staff in work procedures.
- Confers with administrative and professional staff on unit requirements, projects and workload.
- Interprets and implements state and federal tax laws and regulations and administrative policies, opinions and procedures for staff, corporate officers, state and federal officials and the general public.
- Develops new procedures to accomplish job assignments.

- Compiles and prepares federal and state reports of the unit's activities and taxes administered.
- Reviews employee performance, interviews prospective employees and makes recommendations for hiring, disciplinary action and merit increases.

KNOWLEDGE, SKILLS AND ABILITIES:

- Knowledge of applicable federal, state and local laws, rules, regulations policies and procedures.
- Knowledge of the principles, practices, methods and techniques of governmental accounting.
- Knowledge of practices and procedures of office management.
- Knowledge of automated computer systems.
- Skill in performing complex mathematical calculations accurately, including interest, penalties and additions to tax.
- Skill in composing correspondence that contains legally accurate information in a grammatically correct format.
- Skill in the use of a calculator.
- Ability to plan, assign and review the work of support staff.
- Ability to detect and correct errors in math or refer to proper source for correction.
- Ability to interpret and properly apply written procedures, instructions, policies, laws, rules and regulations.
- Ability to operate a personal computer and office equipment such as calculator, copier and fax machines.
- Ability to gather and compile data for use in financial reports.
- Ability to establish and maintain effective working relationships with others.
- Ability to communicate effectively, both orally and in writing.
- Ability to lead and motivate staff.

MINIMUM QUALIFICATIONS:

Education: Bachelor's degree from a regionally accredited college or university.

Experience: 4 – 6 years of full-time or equivalent part-time paid experience related to accounting, collections or tax preparation.

Education & Experience Substitution: Full-time or equivalent part-time paid experience related to accounting, collections or tax preparation may substitute for the required education on a year-for-year basis. Master's degree related to accounting or administration may substitute for the required experience on a year-for-year basis.

Certificates, Licenses, Registrations: None.

Note: Positions may require up to 6 credit hours of accounting coursework from a regionally accredited college or university.

CLASS TITLE: Accounting and Financial Specialist 1

DISTINGUISHING CHARACTERISTICS:

These positions perform a variety of entry level professional accounting, auditing, budgeting, collections and/or financial duties, which may include learning to perform technical/mathematical work and seasonal governmental budget duties in preparation or application of the Executive Budget Document and Budget Bill, legislative or agency financial projections and/or fiscal notes, expenditure schedules and personal services and appropriation request documents. Individuals in these positions do not have supervisory or budgetary responsibilities. Perform related work as required.

EXAMPLES OF WORK: *(Any specific position in this class may not include all of the duties listed; nor do the examples listed cover all of the duties which may be assigned.)*

- Assists in the collection of data used in the preparation of the Executive Budget Document and Budget Bill or studies and interprets documents for agency impact.
- Enters agency budget figures, expenditure schedules and personal services into computerized databases, verifies information, updates system as changes are processed and notifies agency staff of problems.
- Assists in the development or review of annual agency expenditure schedules in compliance with the Budget Bill and specific guidelines.
- Assists in the preparation of agency appropriation requests or reviews for completeness, uniformity and conformity to established guidelines.
- Assists in the annual revision and distribution of budget forms and instruction booklets.
- Uses computer to assist in the development of spreadsheets for budget expenditure review, revenue forecasting and financial analysis.
- Assists in the preparation of or reviews agency modifications to approved expenditure schedules and/or appropriation requests in compliance with guidelines.
- Uses computer databases to compile financial data, prepare various listings and reports and perform financial analyses.
- Performs mathematical computations and extensive proofreading in reviewing budget documents.
- Assists in the performance of special projects involving budget planning, reporting, preparation and/or monitoring.

KNOWLEDGE, SKILLS AND ABILITIES:

- Knowledge of bookkeeping principles and practices.
- Knowledge of mathematical techniques used in the collection, review and presentation of data.
- Knowledge of financial procedures as applied to budgetary processes.
- Knowledge of computer capabilities and spreadsheet applications.
- Skill in the use of a calculator.
- Ability to perform mathematical computations.
- Ability to apply rules, regulations and policies to specific problem applications.
- Ability to follow oral and written instructions.
- Ability to communicate effectively, both orally and in writing.
- Ability to establish and maintain effective working relationships with others.

MINIMUM QUALIFICATIONS:

Education: Bachelor's degree from a regionally accredited college or university.

Experience: None.

Education & Experience Substitution: None.

Certificates, Licenses, Registrations: None.

Note: Positions may require up to 24 credit hours of accounting coursework from a regionally accredited college or university.

CLASS TITLE: Accounting and Financial Specialist 2**DISTINGUISHING CHARACTERISTICS:**

These positions perform a variety of full performance level accounting, auditing, budgeting, collections and/or financial duties, which may include performing technical/mathematical work and seasonal governmental budget duties in preparation or application of the Executive Budget Document and Budget Bill, legislative or agency financial projections and/or fiscal notes, expenditure schedules and personal services and appropriation request documents, reviewing books from state agencies for conformance with generally accepted accounting principles (GAAP) and serving as a consultant to agency personnel preparing entries. Individuals in these positions do not have supervisory or budgetary responsibilities. Perform related work as required.

EXAMPLES OF WORK: *(Any specific position in this class may not include all of the duties listed; nor do the examples listed cover all of the duties which may be assigned.)*

- Assists in monitoring and/or preparation of agency appropriation requests or reviews for completeness, uniformity and conformity to established guidelines.
- Reviews closing book information to ensure that agency financial data is formatted correctly and follows GAAP and edits and summarizes data for entry into the financial information management system.
- Assists in the collection of data used in the preparation of the Executive Budget Document and Budget Bill or studies and interprets documents for agency impact.
- Develops or reviews annual agency expenditure schedules in compliance with the Budget Bill and specific guidelines.
- Makes adjustments to closing books using GAAP guidelines and writes footnotes and required disclosures for comprehensive annual reports.
- Assists in the preparation of or reviews agency modifications to approved expenditure schedules and/or appropriation requests in compliance with guidelines.
- Reviews/monitors agency budget figures, expenditure schedules and personal services using computerized databases, verifies information, updates system as changes are processed and notifies agency staff of problems.
- Coordinates and conducts meetings to train agency personnel in GAAP and financial information management system policy and procedures.
- Assists in the annual revision and distribution of budget forms and instruction booklets and answers questions regarding line item definitions and interpretations.

- Assists contracted CPAs performing audits of GAAP financial statements.
- Uses computer databases to monitor and compile financial data, prepare various reports and perform financial analyses.
- Performs mathematical computations and extensive proofreading in reviewing budget documents.
- May assign and review the work of the support staff.

KNOWLEDGE, SKILLS AND ABILITIES:

- Knowledge of bookkeeping principles and practices.
- Knowledge of generally accepted accounting principles.
- Knowledge of mathematical techniques used in the collection, review and presentation of data.
- Knowledge of state government organization.
- Knowledge of governmental budgetary processes and applicable guidelines.
- Knowledge of budget office computer databases.
- Skill in the use of a calculator.
- Ability to apply rules, regulations and policies to specific budget applications.
- Ability to perform mathematical computations.
- Ability to design and construct spreadsheets.
- Ability to compile and manipulate financial data.
- Ability to establish and maintain effective working relationships with others.
- Ability to communicate effectively, both orally and in writing.

MINIMUM QUALIFICATIONS:

Education: Bachelor's degree from a regionally accredited college or university

Experience: 1 – 3 years of full-time or equivalent part-time paid experience related to accounting, auditing, finance or governmental budgeting.

Education & Experience Substitution: Current West Virginia certification as a public accountant may substitute for 3 years of the required experience. Master's degree related to accounting or administration may substitute for the required experience on a year-for-year basis.

Certificates, Licenses, Registrations: None.

Note: Positions may require up to 24 credit hours of accounting coursework from a regionally accredited college or university.

CLASS TITLE: Accounting and Financial Specialist 3

DISTINGUISHING CHARACTERISTICS:

These positions perform a variety of advanced level accounting, auditing, budgeting, collections and/or financial duties, which may include performing advanced technical/mathematical work and seasonal governmental budget duties in preparation or application of the Executive Budget Documents and Budget Bill, legislative or agency financial projections and/or fiscal notes, expenditure schedules and personal services and appropriation request documents, contracting with certified public accountants to audit state financial statements, approving adjustments to generally accepted accounting principles (GAAP) audits and to enforce the use of the West

Virginia Financial Information Management System (WVFIMS). Individuals in these positions act as lead workers but typically do not have budgetary responsibilities. Perform related work as required.

EXAMPLES OF WORK: *(Any specific position in this class may not include all of the duties listed; nor do the examples listed cover all of the duties which may be assigned.)*

- Analyzes agency appropriation requests by reviewing for completeness, uniformity and conformity to established guidelines.
- Approves GAAP adjustments, footnote disclosures and documents.
- Assists in the preparation of the Executive Budget Document and Budget Bill for presentation to the Legislature.
- Makes adjustments to closing books using GAAP guidelines; writes footnotes and required disclosures for comprehensive annual reports.
- Monitors and reviews annual agency expenditure schedules in compliance with the Budget Bill and specific guidelines.
- Uses the WVFIMS to perform detailed analytical reviews.
- Compiles agency requests for additional funding and summarizes information for review.
- Reviews/monitors agency budget figures, expenditure schedules and personal services using computerized databases, verifies information, updates system as changes are processed and notifies agency staff of problems.
- Assists in the annual revision of budget forms and instruction booklets by recommending changes that will improve the budget process as well as clarifying material for state agencies and budget staff.
- Assists agency fiscal officers with requests for budget information.
- Develops/maintains computer spreadsheets for financial analysis.
- Maintains budget reports and expenditure schedule information on computerized databases.
- Assists agencies in the preparation of Requests for Proposals (RFPs) to contract external auditors for financial review and provides assistance and oversight external auditors.
- Performs mathematical computations and extensive proofreading in reviewing budget documents.
- Resolves issues related to closing book information.
- Works with consultants to research and resolve technical issues.
- Oversees and reviews work of professional and support staff.
- Oversees training on GAAP and the WVFIMS.
- Establishes and instructs training programs to assist agency fiscal officers with numerous stages of the budget cycle.
- Attends budget hearings.

KNOWLEDGE, SKILLS AND ABILITIES:

- Knowledge of bookkeeping principles and practices.
- Knowledge of generally accepted accounting principles.

- Knowledge of mathematical techniques used in the collection, review and presentation of data.
- Knowledge of state government organization.
- Knowledge of governmental budgetary processes and applicable guidelines.
- Knowledge of budget office computer databases.
- Skill in the use of a calculator.
- Skill in the use of computer spreadsheets, databases, and the WVFIMS.
- Ability to apply rules, regulations and policies to specific budget applications.
- Ability to perform mathematical computations.
- Ability to design and construct spreadsheets.
- Ability to compile and manipulate financial data.
- Ability to establish and maintain effective working relationships with others.
- Ability to communicate effectively, both orally and in writing.
- Ability to instruct, assign and review work of others.
- Ability to work under pressure of deadlines.

MINIMUM QUALIFICATIONS:

Education: Bachelor's degree from a regionally accredited college or university

Experience: 2 – 4 years of full-time or equivalent part-time paid experience related to accounting, auditing, finance or governmental budgeting.

Education & Experience Substitution: Current West Virginia certification as a public accountant may substitute for 3 years of the required experience. Master's degree related to accounting or administration may substitute for the required experience on a year-for-year basis.

Certificates, Licenses, Registrations: None.

Note: Positions may require up to 24 credit hours of accounting coursework from a regionally accredited college or university.

CLASS TITLE: Accounting and Financial Supervisor Senior

DISTINGUISHING CHARACTERISTICS:

These positions perform, coordinate and supervise a unit responsible for advanced level accounting, auditing, budgeting, collections, financial reporting and analysis and/or grants management. In addition to performing advanced level work, duties may include planning, assigning and reviewing the work of subordinates, conducting employee performance appraisals and interpretation of programmatic policies and procedures. Individuals in these positions supervise professional and/or support personnel but typically do not have budgetary responsibilities. Perform related work as required.

EXAMPLES OF WORK: *(Any specific position in this class may not include all of the duties listed; nor do the examples listed cover all of the duties which may be assigned.)*

- Supervises professional and/or support staff.
- Oversees preparation of financial statements or administers system projects.

- Reviews and approves Requests for Proposal (RFPs) of other agencies to obtain professional services related to accounting for statewide use.
- Reviews and approves financial statements, footnote disclosures or audit adjustments.
- Leads project work teams in development of modules for West Virginia Financial Information Management System (WVFIMS).
- Oversees training for state agencies on WVFIMS or generally accepted accounting principles (GAAP).

KNOWLEDGE, SKILLS AND ABILITIES:

- Knowledge of generally accepted accounting principles.
- Knowledge of state government operations.
- Knowledge of current authoritative guidance on footnote disclosure requirements for government accounting.
- Knowledge of computerized accounting systems.
- Ability to establish and maintain effective working relationships with others.
- Ability to communicate effectively, both orally and in writing.
- Ability to supervise professional and support staff.
- Ability to conduct technical review of other accountants working papers.

MINIMUM QUALIFICATIONS:

Education: Bachelor's degree from a regionally accredited college or university

Experience: 3 – 5 years of full-time or equivalent part-time paid experience related to accounting, auditing, finance or governmental budgeting.

Education & Experience Substitution: Current West Virginia certification as a public accountant may substitute for 3 years of the required experience. Master's degree related to accounting or administration may substitute for the required experience on a year-for-year basis.

Certificates, Licenses, Registrations: None.

Note: Positions may require up to 24 credit hours of accounting coursework from a regionally accredited college or university.

CLASS TITLE: Accounting and Financial Manager

DISTINGUISHING CHARACTERISTICS:

These positions perform expert level work and provide overall direction for a fiscal division of limited size and complexity or a section within a fiscal division of limited to moderate size and complexity. Work may include oversight of multiple sections, including areas such as accounting, auditing, budgeting, collections, financial reporting and analysis and/or grants management, overseeing the preparation and execution of budgets, interpretation of associated state and/or federal laws, rules, regulations, policies and/or procedures and responsibility for leadership and management of the day-to-day operations of the division or section. Individuals in these positions typically have supervisory responsibilities over professional, technical and/or support staff and are responsible for setting and controlling a budget or staying within an assigned budget. Perform related work as required.

EXAMPLES OF WORK: *(Any specific position in this class may not include all of the duties listed; nor do the examples listed cover all of the duties which may be assigned.)*

- Plans, organizes, directs and evaluates the work of professional and support staff.
- Resolves technical, policy and procedural questions.
- Develops, reviews and analyzes operational procedures to ensure the effective and efficient performance of unit activities.
- Approves payment of invoices, deposits, fund transfers, investments, withdrawals, revenue transfers and other adjusting entries through West Virginia Financial Information Management System (WVFIMS).
- Develops or assists in developing budget estimates.
- Oversees the preparation of various financial statements and reports.
- Approves or oversees the expenditures of funds.
- Analyzes work procedures and prepares reports on the activities of the division.
- Assists in formulating policies and procedures.
- Determines work priorities and resolves conflicts in the allocation of division staff and resources.
- Makes recommendations on personnel matters and develops training for staff.

KNOWLEDGE, SKILLS AND ABILITIES:

- Knowledge of applicable agency, state and federal laws, rules, regulations, policies and procedures.
- Knowledge of generally accepted accounting and auditing principles.
- Knowledge of database principles and/or computerized accounting applications.
- Knowledge of modern personnel management principles and practices.
- Ability to comprehend, interpret and apply complex state and federal laws, rules, regulations, policies and procedures.
- Ability to make cost-effective decisions in the use of staff and resources.
- Ability to communicate effectively, both orally and in writing.
- Ability to direct the work of supervisory, professional and support staff.
- Ability to prepare complex financial and other special reports.
- Ability to establish and maintain effective working relationships with others.
- Ability to communicate effectively, both orally and in writing.

MINIMUM QUALIFICATIONS:

Education: Bachelor's degree from a regionally accredited college or university.

Experience: 5 – 7 years of full-time or equivalent part-time paid experience in professional accounting or auditing, 2 years of which must have been in a supervisory capacity.

Education & Experience Substitution: Current West Virginia certification as a public accountant may substitute for 3 years of the required non-supervisory experience. Master's degree related to accounting or administration may substitute for the required non-supervisory experience on a year-for-year basis.

Certificates, Licenses, Registrations: None.

Note: Positions may require up to 24 credit hours of accounting coursework from a regionally accredited college or university.

CLASS TITLE: Accounting and Financial Manager Senior

DISTINGUISHING CHARACTERISTICS:

These positions perform expert level work and provide overall direction for a fiscal division of limited to moderate size and complexity, a section within a fiscal division of moderate to large size and complexity or may serve as Assistant Financial Directors. Work may include oversight of multiple sections, including areas such as accounting, auditing, budgeting, collections, financial reporting and analysis and/or grants management, overseeing the preparation and execution of budgets, interpretation of associated state and/or federal laws, rules, regulations, policies and/or procedures and responsibility for leadership and management of the day-to-day operations of the division or section. Individuals in these positions typically have supervisory responsibilities over managerial, professional, technical and/or support staff and are responsible for setting and controlling a budget or staying within an assigned budget. Perform related work as required.

EXAMPLES OF WORK: *(Any specific position in this class may not include all of the duties listed; nor do the examples listed cover all of the duties which may be assigned.)*

- Directs the establishment and operation of accounting and internal auditing systems for general accounting, revenue collection, administrative budgeting and claims, annuities and/or similar disbursements.
- Oversees the work of professional staff in the preparation of financial documents such as journals, vouchers, warrants, expenses, revenues, reconciliations, disbursements, summaries, financial schedules and transactions.
- Oversees the work of professional staff in the maintenance of proprietary ledgers, budgetary control ledgers, reports of balances, preparing financial reports, trial balances, profit and loss statements, inventories, accounts receivable controls and appropriations.
- Oversees the development of the agency administrative budgets and ensures compliance with budget guidelines.
- Conducts regular and special analysis of revenue collections and disbursements in order to develop short- and long-term strategies for funds solvency.
- Advises agency oversight boards and agency management on financial management issues, budget matters and agency fund solvency.
- May provide information to or speak before legislative committees on agency or fund operations or investment issues.
- Oversees agency financial reporting according to state and federal requirements.
- Supervises personnel activities for the unit, including selection, recruitment and advancement of employees, training and development, performance evaluation and disciplinary matters.

KNOWLEDGE, SKILLS AND ABILITIES:

- Knowledge of generally accepted professional accounting and auditing principles and practices.
- Knowledge of the principles, practices, methods and techniques of governmental accounting and auditing.
- Knowledge of database principles and/or computerized accounting applications.
- Skill in the operation of a personal computer, particularly accounting spreadsheet applications.
- Ability to oversee the establishment and operation of accounting and internal auditing systems for large and complex agencies.
- Ability to manage the work of others.
- Ability to express complex and technical elements of accounting and financial management.
- Ability to maintain effective working relationships with others.

MINIMUM QUALIFICATIONS:

Education: Bachelor's degree from a regionally accredited college or university.

Experience: 6 – 8 years of full-time or equivalent part-time paid experience in professional accounting or auditing, 2 years of which must have been in a supervisory capacity.

Education & Experience Substitution: Current West Virginia certification as a public accountant may substitute for 3 years of the required non-supervisory experience. Master's degree related to accounting or administration may substitute for the required non-supervisory experience on a year-for-year basis.

Certificates, Licenses, Registrations: None.

Note: Positions may require up to 24 credit hours of accounting coursework from a regionally accredited college or university.

CLASS TITLE: Accounting and Financial Director

DISTINGUISHING CHARACTERISTICS:

These positions perform expert level work and administrative duties, planning, organizing, directing and evaluating the work of staff in a fiscal division of moderate to large size and complexity or a section within one of the State's largest and most complex fiscal divisions. Work may include administrative oversight of multiple sections, including areas such as accounting, auditing, budgeting, collections, financial reporting and analysis and grants management, overseeing the preparation and execution of moderately complex budgets and interpretation of associated state and/or federal laws, rules, regulations, policies and/or procedures. Individuals in these positions typically have supervisory responsibilities over managerial, professional, technical and/or support staff and are responsible for setting and controlling a budget. Perform related work as required.

EXAMPLES OF WORK: *(Any specific position in this class may not include all of the duties listed; nor do the examples listed cover all of the duties which may be assigned.)*

- Directs the establishment and operation of accounting and internal auditing systems for general accounting, revenue collection, administrative budgeting and claims, annuities and/or similar disbursements.
- Oversees the work of professional staff in the preparation of financial documents such as journals, vouchers, warrants, expenses, revenues, reconciliations, disbursements, summaries, financial schedules and transactions.
- Oversees the work of professional staff in the maintenance of proprietary ledgers, budgetary control ledgers, reports of balances, preparing financial reports, trial balances, profit and loss statements, inventories, accounts receivable controls and appropriations.
- Oversees the development of the agency administrative budgets and ensures compliance with budget guidelines.
- Conducts regular and special analysis of revenue collections and disbursements in order to develop short- and long-term strategies for funds solvency.
- Advises agency oversight boards and agency management on financial management issues, budget matters and agency fund solvency.
- May provide information to or speak before legislative committees on agency or fund operations or investment issues.
- Oversees agency financial reporting according to state and federal requirements.
- Supervises personnel activities for the unit, including selection, recruitment and advancement of employees, training and development, performance evaluation and disciplinary matters.
- Directs the preparation of the agency Comprehensive Annual Financial Report (CAFR).
- Directs the preparation of the agency revenue and budget forecasts, budget appropriation requests and yearly expenditure schedules.
- Conducts risk assessments to determine the areas that are of highest risk to the goals and objectives of the agency.
- Reviews and approves all audit testing and reports prepared by subordinate staff.
- Reviews monthly financial reports and statistical data prepared by subordinate staff.

KNOWLEDGE, SKILLS AND ABILITIES:

- Knowledge of generally accepted professional accounting and auditing principles and practices.
- Knowledge of the principles, practices, methods and techniques of governmental accounting and auditing.
- Knowledge of database principles and/or computerized accounting applications.
- Skill in the operation of a personal computer, particularly accounting spreadsheet applications.
- Ability to oversee the establishment and operation of accounting and internal auditing systems for large and complex agencies.
- Ability to comprehend, interpret and apply complex state and federal laws, rules, regulations, policies and procedures.
- Ability to plan and execute administrative budgets and make cost-effective decisions in the use of staff and resources.
- Ability to manage the work of others.

- Ability to express complex and technical elements of accounting and financial management.
- Ability to maintain effective working relationships with others.

MINIMUM QUALIFICATIONS:

Education: Bachelor's degree from a regionally accredited college or university.

Experience: 5 – 10 years of full-time or equivalent part-time paid experience in professional accounting or auditing, 2 years of which must have been in a management capacity.

Education & Experience Substitution: Current West Virginia certification as a public accountant may substitute for 3 years of the required non-managerial experience. Master's degree related to accounting or administration may substitute for the required non-managerial experience on a year-for-year basis.

Certificates, Licenses, Registrations: None.

Note: Positions may require up to 24 credit hours of accounting coursework from a regionally accredited college or university.

CLASS TITLE: Accounting and Financial Director Senior

DISTINGUISHING CHARACTERISTICS:

These positions perform expert level work and administrative duties, planning, organizing, directing and evaluating the work of staff within one of the State's largest and most complex fiscal divisions, or may direct the State's economic development finance activities. Work may include administrative oversight of multiple sections, including areas such as accounting, auditing, budgeting, collections, financial reporting and analysis and grants management, overseeing the preparation and execution of large and complex budgets, establishing market and executive development finance policies and programs, providing technical assistance to businesses contemplating opening West Virginia facilities and existing businesses considering expansion, evaluating the state capital market and effectiveness of programs, participation in legislative strategy regarding development finance issues and interpretation of associated state and/or federal laws, rules, regulations, policies and/or procedures. Individuals in these positions typically have supervisory responsibilities over managerial, professional, technical and/or support staff and are responsible for setting and controlling a budget. Perform related work as required.

EXAMPLES OF WORK: *(Any specific position in this class may not include all of the duties listed; nor do the examples listed cover all of the duties which may be assigned.)*

- Directs the establishment and operation of accounting and internal auditing systems for general accounting, revenue collection, administrative budgeting and claims, annuities and/or similar disbursements.
- Oversees the work of professional staff in the preparation of financial documents such as journals, vouchers, warrants, expenses, revenues, reconciliations, disbursements, summaries, financial schedules and transactions.
- Oversees the development and implementation of a statewide management accounting system to improve the planning, reporting, and control of state expenditures.

- Oversees the work of professional staff in the maintenance of proprietary ledgers, budgetary control ledgers, reports of balances, preparing financial reports, trial balances, profit and loss statements, inventories, accounts receivable controls and appropriations.
- Oversees the development of the agency administrative budgets and ensures compliance with budget guidelines.
- Oversees the preparation and analysis of revenue projections and revenue collection reports; oversees the preparation and analysis of other financial and cash flow statements.
- Conducts regular and special analysis of revenue collections and disbursements in order to develop short- and long-term strategies for funds solvency.
- Advises agency oversight boards and agency management on financial management issues, budget matters and agency fund solvency.
- May provide information to or speak before legislative committees on agency or fund operations or investment issues.
- Oversees agency financial reporting according to state and federal requirements.
- Supervises personnel activities for the unit, including selection, recruitment and advancement of employees, training and development, performance evaluation and disciplinary matters.
- Directs the preparation of the agency Comprehensive Annual Financial Report (CAFR).
- Directs the preparation of the agency revenue and budget forecasts, budget appropriation requests and yearly expenditure schedules.
- Conducts risk assessments to determine the areas that are of highest risk to the goals and objectives of the agency.
- Reviews and approves all audit testing and reports prepared by subordinate staff.
- Reviews monthly financial reports and statistical data prepared by subordinate staff.
- Provides technical expertise, advice and direction to resolve complex problems or answer complex questions.
- Establishes market and executive development finance policies and programs.
- Provides financial and technical assistance to businesses contemplating opening West Virginia facilities and existing businesses considering expansion.

KNOWLEDGE, SKILLS AND ABILITIES:

- Knowledge of generally accepted professional accounting and auditing principles and practices.
- Knowledge of the principles, practices, methods and techniques of governmental accounting and auditing.
- Knowledge of database principles and/or computerized accounting applications.
- Knowledge of economic theory and practices relating to the implementation of public policy in financial markets.
- Knowledge of national, state and local economic development theory and practice.
- Knowledge of commercial banking, investment banking and venture capital functions and practices.
- Knowledge of state and federal economic development finance programs.
- Skill in the operation of a personal computer, particularly accounting spreadsheet applications.

- Ability to oversee the establishment and operation of accounting and internal auditing systems for large and complex agencies.
- Ability to comprehend, interpret and apply complex state and federal laws, rules, regulations, policies and procedures.
- Ability to plan and execute administrative budgets and make cost-effective decisions in the use of staff and resources.
- Ability to manage the work of others.
- Ability to express complex and technical elements of accounting and financial management.
- Ability to maintain effective working relationships with others.

MINIMUM QUALIFICATIONS:

Education: Bachelor's degree from a regionally accredited college or university.

Experience: 5 – 10 years of full-time or equivalent part-time paid experience in professional accounting or auditing, 2 years of which must have been in a management capacity.

Education & Experience Substitution: Current West Virginia certification as a public accountant may substitute for 3 years of the required non-managerial experience. Master's degree related to accounting or administration may substitute for the required non-managerial experience on a year-for-year basis.

Certificates, Licenses, Registrations: None.

Note: Positions may require up to 24 credit hours of accounting coursework from a regionally accredited college or university.